

RICHARD ZUCKERMAN  
Principal Deputy Assistant Attorney General

ISAAC M. HOENIG  
BORIS KUKSO  
Trial Attorney, Tax Division  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044-0683  
Telephone: (202)-307-5963 (v-Hoenig)  
Telephone: (202)-307-1857 (v-Kukso)  
Facsimile: (202)-307-0054  
Isaac.M.Hoenig@usdoj.gov  
Boris.Kukso@usdoj.gov  
*Attorneys for the United States of America*

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

DEMETRIOS A. DALACAS,  
ELENE MYLORDOS,  
WILMINGTON SAVINGS FUND  
SOCIETY, FSB NOT IN ITS INDIVIDUAL  
CAPACITY, BUT SOLELY AS OWNER  
TRUSTEE OF CSMC 2019-RP11 TRUST,  
REPUBLIC SILVER STATE DISPOSAL INC.,  
R & K DEVELOPMENT INC.,  
COPPER CREEK CONSTRUCTION INC.,  
LAS VEGAS VALLEY WATER DISTRICT,  
CITY OF LAS VEGAS, NEVADA,  
CLARK COUNTY, NEVADA

Defendants.

Case No. 2:19-cv-01937-JCM-VCF

**NOTICE OF REVISED PROPOSED  
ORDER OF SALE**

In response to the Court's December 18, 2020 Order (Dkt. 54), the United States of America ("the United States") provides the Court notice of the attached revised proposed order (Ex. 2) and requests that the Court enter the revised proposed order authorizing the sale of the

1 real property at issue in this case, known as the “Queens Church Property.” The United States  
2 has conferred with counsel for Wilmington Savings Fund Society, FSB not in its individual  
3 capacity, but solely as owner trustee of CSMC 2019-RPL11 Trust (“Wilmington”) who  
4 confirmed that Wilmington does not oppose the entry of the revised proposed order. In support,  
5 the United States avers as follows:

6 1. On November 11, 2020, the United States and Ms. Mylordos filed a Joint Motion  
7 for Order to Authorize the Sale of the Queens Church Property. (“Joint Motion”) (Dkt. 42).

8 2. On November 23, 2020, the United States and Defendant Wells Fargo Bank, N.A.  
9 stipulated to an extension of time for Wells Fargo to respond to the Joint Motion. (Dkt. 44).

10 3. Subsequently, on November 30, 2020, the Court granted a Stipulation to  
11 substitute Wilmington Savings Fund Society, FSB not in its individual capacity, but solely as  
12 owner trustee of CSMC 2019-RPL11 Trust (“Wilmington”) as the real party in interest in place  
13 of Wells Fargo Bank, N.A. pursuant to Fed. R. Civ. P. 17. Order (Dkt. 46).

14 4. On December 7, 2020 the Court granted a stipulation as to priority between  
15 Wilmington and the United States. Order (Dkt. 51). Pursuant to the Court’s Order, Wilmington’s  
16 Deed of Trust has priority over the United States’ federal tax liens recorded against the Queens  
17 Church Property and to the extent any foreclosure sale is ordered by the Court in this action,  
18 Wilmington’s Deed of Trust will either: (1) be paid off, in full, from sale proceeds before any  
19 other distributions are made to any other party; or (2) the buyer will take the Queens Church  
20 Property subject to the Wilmington Deed of Trust. *Id.* at 2.

21 5. Following the entry of the Order as to priority Wilmington filed a “Notice of  
22 Conditional Non-Opposition to Joint Motion for Order to Authorize the Sale of the Queens  
23 Church Property. (“Non-Opposition”) (Dkt. 53). The Non-Opposition noted that Wilmington has  
24 no objection to the granting of the Joint Motion provided that the Court’s Order note that

1 Wilmington has been substituted in as Defendant in place of Wells Fargo, N.A. and that  
2 Wilmington is not required to release its lien if Wilmington is not paid in full by the sale  
3 proceeds. *Id.* at 2.

4 6. On December 18, 2020, the Court ordered the United States to file an updated  
5 proposed order accurately reflecting all stipulations and substitutions of parties entered after the  
6 Joint Motion to Authorize Sale of Real Property. Order (Dkt. 54).

7 7. Accordingly, the United States has attached a Revised Receiver's Deed (Ex. 1)  
8 and Revised Proposed Order (Ex. 2) consistent with the Court's November 30, 2020 and  
9 December 7, 2020 Orders substituting Wilmington as defendant in place of Wells Fargo, N.A.  
10 and confirming that Wilmington's deed of trust has priority over the United States' Federal Tax  
11 Liens. (Dkt.s 46, 51).

12 WHEREFORE, the United States respectfully requests that the Court enter the attached  
13 Revised Proposed Order authorizing the sale of the Queens Church Property.

14  
15 Respectfully submitted on December 23, 2020,

16 RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

17 /s Isaac M. Hoenig

18 ISAAC M. HOENIG

19 BORIS KUKSO

20 Trial Attorneys, Tax Division

U.S. Department of Justice

21 P.O. Box 683, Ben Franklin Station

Washington, D.C. 20044-0683

*Attorneys for the United States*

CERTIFICATE OF SERVICE

It is hereby certified that on December 23, 2020 service of the foregoing has been made on all registered parties via the CM/ECF electronic filing system.

/s/ Isaac M. Hoenig  
ISAAC M. HOENIG  
Trial Attorney, Tax Division  
U.S. Department of Justice

APN: 164-12-717-004

**Mail tax statements and return to:**

Alchemy Investments LLC  
2770 Grande Valley Drive  
Las Vegas, Nevada 89135

**RECIEVER'S DEED**

Spiridon Filios of GK Properties, Receiver appointed pursuant to that certain Order Appointing Receiver for the Queens Church Property (Recorded Doc.

\_\_\_\_\_) ("Grantor") by the United States District Court for the District of Nevada, Case No. 2:19-cv-01937-JCM-VCF, in accordance with the terms of the Order to Authorize the Sale of the Queens Church Property (Recorded Doc.

\_\_\_\_\_) does hereby remise, release and forever quitclaim to Alchemy Investments, 2770 Grande Valley Drive, Las Vegas, Nevada 89135 ("Grantee"), all rights, title, and interest in and to the real property situated in the City of Las Vegas, County of Clark, together with the tenements, hereditaments, and appurtenances thereto belonging or in any way appertaining, legally described as:

LOT ONE HUNDRED TWENTY (120) IN BLOCK TWO (2)  
OF CAMBRIDGE COURT UNIT 3, AS SHOWN BY MAP  
THEREOF ON FILE IN BOOK 90 OF PLATS, PAGE 97, IN  
THE OFFICE OF THE COUNTY RECORDED OF CLARK  
COUNTY, NEVADA.

APN: 164-12-717-004

Subject to taxes, rights of way, reservations restrictions, assessments and conditions of record.

More commonly known as: 10157 Queens Church Avenue, Las Vegas, Nevada 89135

IN WITNESS WHEREOF, this Quitclaim Deed has been executed this \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Spiridon Filios

STATE OF NEVADA            )  
  ) ss.  
COUNTY OF CLARK         )

On this \_\_\_\_\_ day of \_\_\_\_\_, 2021, personally appeared before me, a Notary Public, Spiridon Filios, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the above Receiver's Deed, and who acknowledged that he executed the same.

---

Notary Public  
APN: 164-12-717-004

Return to:  
Alchemy Investments LLC  
2770 Grande Valley Drive  
Las Vegas, NV, 89135

Document prepared by:  
Isaac M. Hoenig  
Trial Attorney  
Tax Division, U.S. Department of Justice  
P.O. Box 310, Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 307-5963

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

DEMETRIOS A. DALACAS,  
ELENE MYLORDOS,  
WILMINGTON SAVINGS FUND  
SOCIETY, FSB NOT IN ITS INDIVIDUAL  
CAPACITY, BUT SOLELY AS OWNER  
TRUSTEE OF CSMC 2019-RP11 TRUST  
REPUBLIC SILVER STATE DISPOSAL INC.,  
R & K DEVELOPMENT INC.,  
COPPER CREEK CONSTRUCTION INC.,  
LAS VEGAS VALLEY WATER DISTRICT,  
CITY OF LAS VEGAS, NEVADA,  
CLARK COUNTY, NEVADA

Defendants.

Case No. 2:19-cv-01937-JCM-VCF

**ORDER TO  
AUTHORIZE THE SALE OF THE  
QUEENS CHURCH PROPERTY**

The United States and Elene Mylordos individually and as Personal Representative of the Estate of Demetrios Dalacas have filed joint a motion to authorize the sale of real property identified as the Queens Church Property and located at 10157 Queens Church Avenue, Las

Vegas Nevada 89135, bearing Clark County Property Parcel Number 164-12-717-004 and described more particularly as follows:

LOT ONE HUNDRED TWENTY (120) IN BLOCK TWO (2) OF CAMBRIDGE COURT UNIT 3, AS SHOWN BY MAP THEREOF ON FILE IN BOOK 90 OF PLATS, PAGE 97, IN THE OFFICE OF THE COUNTY RECORDED OF CLARK COUNTY, NEVADA.

On November 30, 2020, the Court granted a Stipulation to substitute Wilmington Savings Fund Society, FSB not in its individual capacity, but solely as owner trustee of CSMC 2019-RPL11 Trust (“Wilmington”) as the real party in interest in place of Wells Fargo Bank, N.A. pursuant to Fed. R. Civ. P. 17. Order (Dkt. 46).

On December 7, 2020, the Court granted a Stipulation as to priority between Wilmington and the United States. Order (Dkt. 51). Pursuant to the Court’s Order, Wilmington’s Deed of Trust has priority over the United States’ federal tax liens recorded against the Queens Church Property and to the extent any foreclosure sale is ordered by the Court in this action, Wilmington’s Deed of Trust will either: (1) be paid off, in full, from sale proceeds or (2) the buyer will take the Queens Church Property subject to the Wilmington Deed of Trust. *Id.* at 2.

Accordingly, based on the joint motion to approve sale and 26 U.S.C. §§ 7402(a) and 7403(d), it is hereby ORDERED that:

1. The sale of the Queens Church Property for a purchase price of \$377,500.00 to Alchemy Investments LLC is authorized. Upon the receipt of the purchase price, the Receiver is directed to execute the attached receiver’s deed transferring title of the Queens Church Property to Alchemy Investments LLC, or as directed by Alchemy Investments LLC.

2. Wilmington’s Deed of Trust will either : (1) be paid off, in full, from sale proceeds; or (2) the buyer will take the Queens Church Property subject to the Wilmington Deed of Trust;



3. The sale shall be free and clear of any other existing rights, titles, claims, liens, or interest of the Receiver or any of the parties to this action to wit:

- a. the Estate of Demetrios A. Dalacas;
- b. Elene Mylordos;
- c. Republic Silver State Disposal Inc.;
- d. R & K Development Inc.;
- e. Copper Creek Construction Inc.;
- f. Las Vegas Valley Water District;
- g. City of Las Vegas Nevada;
- h. Clark County, Nevada;
- i. the United States' federal tax liens

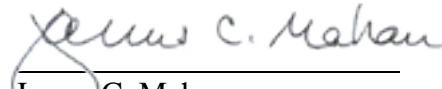
4. Consistent with this Court's Order Appointing Receiver, (Dkt. 40), at closing, the Receiver shall be compensated \$22,650 (6% of the gross purchase price) and the reasonable and necessary costs of sale actually incurred from the proceeds of sale. The Receiver shall pay off the interests of Wilmington, the City of Las Vegas, the Las Vegas Valley Water District, and Clark County and shall deposit the remaining proceeds in the Court Registry, subject to further order of this Court distributing the remaining proceeds of sale.

5. The Receiver is authorized to sign all necessary documents and make all distributions consistent with this Order.

6. In the event that the buyer fails to pay over the full purchase price for the Queens Church Property to the Receiver within 60 days of this Order, they will forfeit any initial deposit they made, and the Receiver may continue to market the property to other prospective buyers pursuant to the Order Appointing Receiver. Order (Dkt. 40).

IT IS SO ORDERED

Dated: December 30, 2020.

  
James C. Mahan  
United States District Judge

Submitted by:  
RICHARD ZUCKERMAN  
Principal Deputy Assistant Attorney General

ISAAC M. HOENIG  
BORIS KUKSO  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044-0683  
*Attorneys for the United States*